

ASSIGNMENT 2

Textbook Assignment: "Appropriation Accounting," chapter 2, and "Travel Allowances," chapter 3.

2-1. On what specific date does each fiscal year end?

1. 30 April
2. 30 June
3. 30 September
4. 31 December

2-2. Which of the following is NOT one of the Five Year Defense Plan programs?

1. Research and Development
2. Operational Forces
3. Support of Other Nations
4. Intelligence and Communications

IN ANSWERING QUESTIONS 2-3 THROUGH 2-5, SELECT THE APPROPRIATION ACT FROM THE FOLLOWING LIST THAT IS DESCRIBED BY THE QUESTION.

- A. Regular
- B. Supplemental
- C. Deficiency
- D. Multi-year

2-3. Allows Congress to change the monetary limitation of a particular appropriation to permit the liquidation of known or anticipated obligations when the sums appropriated in the regular appropriation act are not sufficient to meet these obligations.

1. A
2. B
3. C
4. D

2-4. Changes the monetary limitation, the purpose, or both, of an appropriation that is still available for obligation or for payment of existing obligations.

1. A
2. B
3. C
4. D

2-5. The first appropriation act passed by Congress for a specific purpose for a particular fiscal year.

1. A
2. B
3. C
4. D

IN ANSWERING QUESTIONS 2-6 THROUGH 2-13, SELECT FROM THE FOLLOWING LIST THE TYPE OF APPROPRIATION DESCRIBED BY THE QUESTION.

- A. Annual
- B. Multiple year
- C. Continuing
- D. Current
- E. Expired
- F. Definite
- G. Indefinite
- H. Lapsed

2-6. No longer available for additional obligations, but is still available for 2 years from the date of expiration for liquidation of any existing obligations.

1. A
2. C
3. E
4. G

2-7. Available for incurring obligations for a definite period of time, but the period of time must exceed 1 fiscal year.

1. B
2. D
3. F
4. H

2-8. Available for incurring obligations until the appropriation is exhausted or until the purpose for which the appropriation was made is accomplished.

1. A
2. C
3. F
4. G

- 2-9 Has an undisbursed balance but by law is not available for :
disbursement.
1. D
 2. F
 3. G
 4. H
- 2-10. Does not have a specific amount stated in the appropriation act.
1. B
 2. C
 3. G
 4. H
- 2-11. Available for incurring obligations only in the fiscal year specified in the appropriation act.
1. A
 2. D
 3. F
 4. G
- 2-12. Available for incurring obligations only during the current fiscal year.
1. A
 2. D
 3. F
 4. H
- 2-13. The amount is stated in the appropriation act as a specified sum of money.
1. A
 2. B
 3. C
 4. F
- 2-14. Which of the following appropriation accounts is established for the payment of obligations applicable to appropriations for the same general purpose, but which have either lapsed or been discontinued?
1. Open
 2. Closed
 3. Revolving
 4. Successor
- 2-15. In which of the following ways do funds differ from appropriations?
1. Funds are authorized by Congress
 2. Funds are permanent in nature
 3. Funds expire annually
 4. Funds may only be used for specific purposes
- 2-16. The Navy Stock Fund is an example of which, if any, of the following types of funds?
1. Trust
 2. Revolving
 3. General
 4. None of the above
- 2-17. Ship's Store Profits is an example of which, if any, of the following types of funds?
1. Trust
 2. General
 3. Revolving
 4. None of the above
- 2-18. Which of the following statements concerning the accounting classification code is NOT true?
1. Facilitates the forwarding of copies of public voucher disbursements and collections to the accountable activity for analysis of obligations and expenditures
 2. Identifies the activity responsible for accounting for the appropriation or part of the appropriation
 3. Shown on all purchase requests as well as the resulting obligation and expenditure documents
 4. Allows each accounting activity the ability to devise their own system for accumulating and reporting a variety of accounting information
- 2-19. The accounting classification code consists of how many maximum elements?
1. 1
 2. 2
 3. 7
 4. 9
- IN ANSWERING QUESTIONS 2-20 THROUGH 2-26 CONCERNING THE ELEMENTS OF THE COST CODE, SELECT THE ELEMENT FROM THE FOLLOWING LIST DESCRIBED BY THE QUESTION.
- A. Appropriation
 - B. Subhead
 - C. Object class
 - D. Bureau control number
 - E. Suballotment
 - F. Authorization accounting activity
 - G. Transaction type
 - H. Property accounting activity
 - I. Cost code

- 2-20. The source of any information that may be needed for the preparation of reports requiring additional detail subsequent to the level identified in the rest of the accounting classification code.
1. E
 2. F
 3. H
 4. I
- 2-21. Identifies the activity designated to perform allotment accounting and other accounting assignments.
1. D
 2. F
 3. G
 4. H
- 2-22. A subdivision of the appropriation that provides the funding authority for the accomplishment of a specific function or mission.
1. B
 2. C
 3. D
 4. E
- 2-23. Indicates the legal source of each transaction.
1. A
 2. C
 3. G
 4. I
- 2-24. Designates the nature of the services, articles, or other items involved.
1. B
 2. C
 3. D
 4. H
- 2-25. Identifies the charges or credits to the appropriation or fund for that particular transaction.
1. B
 2. C
 3. E
 4. G
- 2-26. The TANGO number or travel order number on TAD orders.
1. F
 2. G
 3. H
 4. I
- 2-27. The use of the letter X in an appropriation indicates that the appropriation is which of the following" types?
1. Continuing
 2. Successor
 3. Revolving
 4. Closed
- 2-28. How many major categories of object classes are there?
1. 8
 2. 9
 3. 3
 4. 4
- 2-29. The suballotment is determined by which of the following persons or agencies?
1. Congress
 2. Fiscal section
 3. Property accounting activity
 4. Allotment holder
- 2-30. When an element of the accounting classification code is not required for a specific transaction, what is used in place of that element?
1. The space is left blank
 2. N/A is used to indicate not applicable
 3. The space is zero filled
 4. The space is filled with dashes
- 2-31. Available funds within an appropriation can be authorized, issued, and administered to the Navy so it can be used to meet the financial obligations to support a specific mission or function. What term describes this type of fund?
1. Special appropriation
 2. Fund
 3. Allotment
 4. Allocation
- 2-32. A centrally managed allotment is an allotment made by the head of an office or command in a specific amount to be charged for specified purposes by designated officials, without specific limitations as to any individual official.
1. True
 2. False

- 2-33. Which of the following accounting item classify transactions according to the use for which the transactions were made?
1. Functional account number
 2. Unit identification code
 3. Suballotment
 4. International balance of payments code
- 2-34. There are how many major headings of functional account numbers?
1. 8
 2. 2
 3. 6
 4. 4
- 2-35. Fictional account number series 74000 indicates which of the following types of expenditure?
1. Pay and allowances
 2. Training
 3. Subsistence
 4. Transportation
- 2-36. Which of the following statements concerning UICs is not true?
1. Every command has a UIC
 2. UICs are used to help identify the responsible paying office for pay and allowances
 3. UICs appear in the paid by block of public vouchers
 4. only commands within DOD are assigned a UIC
- 2-37. Which of the following statements correctly describes the proper country code for military payrolls for personnel afloat assigned to a ship home ported in a foreign country?
1. Country in which the personnel are located at the time of payment
 2. Country where duty is performed
 3. Country in which the greater part of the pay was earned
 4. Country in which the ship is home ported
- 2-38. Any voucher that requires a country code must also have an expenditure category code for disbursements or a source code for collections.
1. True
 2. False
- 2-39. The collection source code will appear in which element of the accounting classification code?
1. Object class
 2. Subhead
 3. Cost code
 4. Property accounting activity
- 2-40. The proper elements of the accounting classification code and complete instructions on how they are re-constructed can be found in which of the following manuals?
1. NAVCOMPT, volume 3
 2. DODFMR, volume 7A
 3. DODFMR, volume 5
 4. NAVCOMPT, volume 2
- 2-41. How many working days are allowed for a disbursing officer to settle a travel claim?
1. 5
 2. 7
 3. 10
 4. 15
- IN ANSWERING QUESTIONS 3-42 THROUGH 3-46, SELECT THE AGENCY FROM THE FOLLOWING LIST THAT IS ASSIGNED THE RESPONSIBILITY STATED IN THE QUESTION.
- A. Bureau of Naval Personnel
 - B. Comptroller of the Navy
 - C. Per Diem, Travel and Transportation Allowance Committee
- 2-42. Establishing the rate of overseas station allowances.
1. A
 2. B
 3. C
- 2-43. Developing and issuing Navy passenger transportation directives and procedures.
1. A
 2. B
 3. C
- 2-44. Clarifying orders, determining and providing facts affecting travel allowances, and resolving controversial matters relating to the use and procurement or transportation facilities.
1. A
 2. B
 3. C

- 2-45. Interpreting the laws and regulations relating to travel reimbursement based on the evaluation of all pertinent facts.
1. A
 2. B
 3. C
- 2-46. Ensuring that uniform travel regulations are issued according to the Career Compensation Act.
1. A
 2. B
 3. C
- 2-47. A member without dependents is eligible to receive DLA when transferred on PCS orders to a new duty station where government quarters are not assigned or are temporarily occupied for 60 days or less.
1. True
 2. False
- 2-48. Which of the following statements does NOT describe a member without dependents for DLA purposes?
1. Has dependents entitled to travel and transportation allowances, but the dependents do not relocate in connection with PCS
 2. Has a spouse who is a dependent on the effective date of the member's PCS orders that was a former member and received travel allowances upon separation from the service
 3. Has no dependents
 4. Is not entitled to travel and transportation allowances for travel of dependents in connection with PCS
- 2-49. Which of the following amounts is payable for DLA?
1. 1 month of BAQ for member's paygrade
 2. 2 months of BAQ for member's paygrade
 3. 3 months of BAQ for member's paygrade
 4. 4 months of BAQ for member's paygrade
- 2-50. Which of the following is one of the criteria used to determine whether a member's old and new duty stations are in proximity to each other?
1. They are within a 50-mile radius of each other
 2. The distance from the member's residence to the new duty station is less than or equal to the distance from the residence to the old duty station
 3. The commuting time between the duty stations is no more than 2 hours
 4. They are both served by the same local transportation system
- 2-51. A member with dependents moved on PCS orders but elected not to move the dependents concurrently. Government quarters were not assigned and the member was paid single DLA. If the dependents later join the member, which, if any, of the following amounts would be payable for DLA?
1. 1 month of BAQ with dependents for member's paygrade
 2. 2 months of BAQ with dependents for member's paygrade
 3. The difference between 2 months of BAQ for member's paygrade at the with dependents rate and the without dependents rate
 4. None of the above
- 2-52. For which of the following situations would DLA be payable?
1. A move from home to first PDS
 2. A move from last PDS to home
 3. A move from an overseas duty station back to CONUS because of inadequate medical facilities
 4. A move from last PDS in one period of service to first PDS in new period of service when there was no ordered PCS between those stations

- 2-53. When a member's old and new duty stations are in proximity to each other, a certification that the relocation of the member's household is mission essential and in the best interest of the government must be issued for DLA to be payable. A commanding officer must be of what minimum paygrade to sign such a certification?
1. 0-7
 2. 0-6
 3. 0-5
 4. 0-4
- 2-54. Generally a member is entitled to how many DLAs per fiscal year?
1. One
 2. Two
 3. Three
 4. Four
- 2-55. Which of the following dates is used to determine the fiscal year for which a DLA is counted?
1. Date the dependents begin travel
 2. Date the dependents complete travel
 3. Date the member reports to the new PDS
 4. Date member is detached from the old PDS
- 2-56. A member's dependents move their residence in compliance with PCS orders and complete the move to the new location. The member's orders are then modified to direct the member to a different new PDS. The dependents then move to the new duty station. Which of the following statements is correct?
1. The member will be paid DLA for only one of the two moves
 2. The member will be paid DLA for both of the moves
 3. The commanding officer must certify that the orders were modified before any payment can be made
 4. The member will be paid DLA for both of the moves provided the moves were in different fiscal years
- 2-57. When a member is married to a member, DLA is payable to either of them but not to both regardless of the circumstances.
1. True
 2. False
- 2-58. In which of the following circumstances can NAVCOMPT Form 2120 NOT be used to pay a reservist's travel allowances?
1. The period of active duty is less than 15 days
 2. The period of active duty is less than 30 days
 3. The disbursing officer does not use MCPS to pay the claim
 4. A travel advance was paid
- 2-59. Payment of travel allowances for reservists on ACDUTRA for less than 30 days is normally paid at which of the following times?
1. Prior to travel
 2. Upon arrival at the ACDUTRA station
 3. On the last day of ACDUTRA
 4. After return to the reserve center at the completion of ACDUTRA
- 2-60. A reservist on ACDUTRA may be paid in advance for miscellaneous expenses to be incurred during return travel to the reserve unit.
1. True
 2. False
- 2-61. A member is discharged while in confinement by civil authorities in the United States. Upon release from confinement, the member is entitled to which of the following types of transportation?
1. Government provided transportation from the confinement facility to home of record
 2. There is no entitlement to transportation
 3. MALT from the confinement facility to home of record
 4. Government transportation from last duty station to home of record

- 2-62. Jack Frost lost his ticket for onward transportation issued on his orders. Any transportation furnished will be funded using which of the following methods?
1. Charged to the appropriation on the orders subject to reimbursement by an offsetting checkage of his pay account
 2. Charged to the appropriation on the orders subject to reimbursement from the carrier for the unused ticket
 3. Charged to his pay account only
 4. Charged to the appropriation on the orders only
- 2-63. The maximum reimbursement for recruiters for actual and necessary expenses incurred in connection with their duties is normally what maximum amount?
1. \$25
 2. \$50
 3. \$75
 4. \$100
- 2-64. When a member has deferred COT leave, the travel must be performed before the expiration of what time limit?
1. 6 month within reporting to the new PDS
 2. 12 months within reporting to the new PDS
 3. 24 months within reporting to the new PDS
 4. Anytime prior to transfer from the new PDS
- 2-65. Dependents who are entitled to COT travel must perform the travel at the same time as the member.
1. True
 2. False
- 2-66. A dependent traveling for medical treatment between locations outside CONUS requires a nonmedical attendant. The nonmedical attendant is not a military or government employee. How will the attendant be reimbursed for expenses incurred?
1. Paid at the regular military temporary duty rate
 2. Paid at the regular U.S. Government civilian temporary duty rate
 3. Paid the full per diem rate for the area concerned
 4. Paid actual expenses not to exceed the full per diem rate for the area concerned
- 2-67. A member is permanently assigned to a ship that is undergoing overhaul at a place other than the home port of the ship. The ship enters overhaul on 16 February. On which of the following dates would the member accrue entitlement to transportation back to the home port of the ship?
1. 16 March
 2. 17 March
 3. 18 March
 4. 19 March
- 2-68. Which of the following statements concerning travel entitlements based upon a ship undergoing overhaul at a port other than home port is NOT true?
1. Any entitlement not used before earning another entitlement is lost
 2. When two or more members travel together by privately owned conveyance, only the operator is entitled to any allowances
 3. Reimbursement for personally procured transportation may not exceed the cost of government procured commercial transportation
 4. The amount paid for all dependents may not exceed the amount allowed for the member alone
- 2-69. For which of the following cases is per diem and transportation allowances payable?
1. Member traveling on permissive travel order
 2. Member traveling to meet ship in Mayport, Florida, which unexpectedly deployed from Norfolk, Virginia, while members was on authorized leave in New York
 3. Return to overseas duty station when no-cost transportation is not available
 4. Attendance at a public ceremony where the sponsoring agency bears the expenses

- 2-70. Which of the following statements concerning members traveling in a disciplinary statue is NOT true?
1. When government or government procured transportation is not available, the member may be reimbursed for the actual cost of the transportation
 2. The member will be reimbursed for gas and oil only when using a privately owned conveyance
 3. Per diem is not authorized while traveling or while at the disciplinary action point
 4. A mileage allowance of \$.25 per mile is payable for travel by privately owned conveyance
- 2-71. A member discharged under other than honorable conditions may be provided which, if any, of the following transportation entitlements?
1. MALT plus per diem to home of record
 2. \$25
 3. An amount equal to the cost to the government of the least expensive common carrier transportation to the home of record
 4. None of the above
- 2-72. A member on TDRL travels to a medical facility and is admitted as an inpatient. During which of the following periods does the member lose entitlement to per diem?
1. 0001 the day before admission through 2400 of the day before discharge
 2. 0001 the day of admission through 2400 the day of discharge
 3. 0001 the day of admission through 2400 the day before discharge
 4. 0001 the day after admission through 2400 the day before discharge
- 2-73. Which of the following statements is NOT true concerning transportation entitlements for convalescent leave?
1. More than one round trip may be permitted
 2. The illness or injury must have been incurred while the member was eligible for the receipt of hostile fire pay or imminent danger pay
 3. Per diem, meal tickets, and reimbursement for meals and lodging are not authorized in connection with convalescent leave
 4. The member may return to a different designated medical facility as opposed to the original treatment facility
- 2-74. The disbursing officer is accountable for the payment of fraudulent claims even though not a participant in the fraud.
1. True
 2. False
- 2-75. A claim that contains reimbursement items that appear excessive will be referred to which of the following officials or agencies for determination?
1. Disbursing officer
 2. Claimant's commanding officer
 3. Per Diem, Travel and Transportation allowance Committee
 4. Bureau of Naval Personnel